

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**SMOKELESS TOBACCO TAX RETURN**

For tax period beginning \_\_\_\_\_ and ending \_\_\_\_\_  
Mo Da Year Mo Da Year

Due date is the 15th day following the end of the reporting period.

WHOLESALER			ACCOUNT NUMBER
NUMBER AND STREET			FEDERAL EMPLOYER IDENTIFICATION NUMBER
CITY/TOWN	STATE	ZIP CODE	Filing Status (Check One) <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly

Check one of the following ONLY if applicable (see instructions)

☐ INITIAL RETURN ☐ AMENDED RETURN ☐ FINAL RETURN

1 Smokeless tobacco sales EVERYWHERE ..... 1 \_\_\_\_\_

2 Smokeless tobacco sales not taxable in New Hampshire  
 (a) Sales to non-New Hampshire jurisdictions ..... \_\_\_\_\_  
 (b) Tax exempt New Hampshire sales ..... 2 \_\_\_\_\_

3 New Hampshire taxable smokeless tobacco sales (Line 1 less Line 2) ..... 3 \_\_\_\_\_

4 New Hampshire smokeless tobacco tax (Line 3 x \_\_\_\_\_ %) ..... 4 \_\_\_\_\_

5 Credits: (a) 3% Commission (Line 4 x .03) ..... 5(a) \_\_\_\_\_  
 (b) Advance payments ..... 5(b) \_\_\_\_\_  
 (c) Credit carried over from prior return ..... 5(c) \_\_\_\_\_  
 (d) Paid with original return (Amended Return only) . 5(d) \_\_\_\_\_ 5 \_\_\_\_\_

6 Balance of tax due (Line 4 less Line 5) ..... 6 \_\_\_\_\_

7 Additions to tax:  
 (a) Interest ..... 7(a) \_\_\_\_\_  
 (b) Failure to Pay ..... 7(b) \_\_\_\_\_  
 (c) Failure to File ..... 7(c) \_\_\_\_\_ 7 \_\_\_\_\_

8 Balance due with this return (Line 6 plus Line 7) ..... 8 \_\_\_\_\_

9 Over payment (Line 5, less Line 4, adjusted by line 7) ..... 9 \_\_\_\_\_

10 Apply Overpayment to:  
 (a) Next Return Due ..... 10(a) \_\_\_\_\_  
 (b) Refund (allow 12 weeks for processing). ..... 10(b) \_\_\_\_\_

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Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

SIGNATURE OF TAXPAYER

SIGNATURE OF PAID REPARER OTHER THAN TAXPAYER

TITLE

DATE

TITLE

DATE

**MAIL TO:**

NH DEPT REVENUE ADMINISTRATION  
DOCUMENT PROCESSING DIVISION  
PO BOX 637  
CONCORD NH 03302-0637

PREPARER'S IDENTIFICATION NUMBER

PREPARER'S ADDRESS

CITY/TOWN

STATE

ZIP CODE

Make Check Payable to: **State of New Hampshire**

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**SMOKELESS TOBACCO TAX RETURN**  
LINE-BY-LINE INSTRUCTIONS

|                       |                                                                                                                                                                                                                                                                                                                                                                                                    |
|-----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>WHO MUST FILE</b>  | ALL WHOLESALERS: "Wholesaler" means any person doing business in this state who shall purchase all of his unstamped smokeless tobacco products directly from a licensed manufacturer, and who shall sell all of his products to licensed wholesalers, sub-jobbers, vending machine operators, retailers, and those persons exempted from the tobacco tax under RSA 78:7-b.                         |
| <b>NEED HELP</b>      | Call the Taxpayer Assistance Office at (603) 271-3701.                                                                                                                                                                                                                                                                                                                                             |
| <b>WHEN TO FILE</b>   | Return is due on or before the fifteenth day of the month following the end of the reporting period. U.S. Post Office postmark is proof of date filed. Permission to file quarterly <u>MUST</u> be pre-approved by the Department. Contact the Collection Division (603) 271-3701 for further information.                                                                                         |
| <b>WHERE TO FILE</b>  | Mail your return to: New Hampshire Department of Revenue Administration<br>Document Processing Division<br>P.O. Box 637<br>Concord, New Hampshire 03302-0637<br><b><u>FAX RETURNS ARE NOT ACCEPTED</u></b><br><b><u>AS PROPERLY FILED TAX RETURNS</u></b>                                                                                                                                          |
| <b>TYPE OF RETURN</b> | If applicable, check the box indicating whether this is an initial (the first Form DP-151 you have ever filed); an amended (a second or additional return filed for any one reporting period); or a final return which occurs only when the wholesaler has ceased to exist or when the wholesaler ceases to sell smokeless tobacco products. Attach an explanation for an amended or final return. |

**REPORT ALL MONEY ITEMS IN WHOLE DOLLARS**

- Line 1: Enter the total dollar value of all smokeless tobacco products sold EVERYWHERE by the wholesaler during this reporting period. Include sample or gratis smokeless tobacco products at the usual wholesale price value in New Hampshire.
- Line 2: (a) Enter the dollar value of all smokeless tobacco product sales to other jurisdictions. Attach a list indicating total sales in each jurisdiction.  
  
(b) Enter the dollar value of all smokeless tobacco product sales to the residents of the NH Veterans Home, which is exempt from taxation pursuant to RSA 78:7-b.  
  
Enter the total of lines 2(a) and 2(b) on line 2.
- Line 3: Enter the amount of line 1 less line 2.
- Line 4: Multiply line 3 by the tax rate in effect for the taxable period.
- Line 5: (a) A 3% commission is allowed as compensation for keeping prescribed records, collecting and transmitting payment of the tax due and filing the return on a timely basis.  
  
(b) Enter the amount of any advance payments made. Attach an explanation.  
  
(c) Enter the amount of any credit carried over from any previous return(s).  
  
(d) Enter the amount paid with the original return if this is an amended return. Attach explanation.  
  
Enter the total of lines 5(a) through 5(d) on line 5.
- Line 6: Enter the amount of line 4 less line 5.
- Line 7: (a) Interest is calculated on the balance of tax due (line 6) from the original due date to the date paid. Please Contact the Collection Division at (603) 271- 3701 for the current rate. The rate is established by the department pursuant to RSA 21-J:28.  
  
(b) A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the tax payer fails to pay when due and the failure to pay is due to willful neglect or intentional disregard of the law, but without intent to defraud. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.  
  
(c) A taxpayer failing to timely file a complete return will be subject to a penalty equal to 5% of the tax due or \$10, which ever is greater, for each month or part thereof that the return remains unfiled. The total amount of this penalty shall not exceed 25% of the balance of tax due (of line 6) or \$50, whichever is greater. Calculate this penalty starting from the original due date of the return until the date a complete return has been filed.  
  
Enter the total of lines 7(a) through 7(c) on line 7.
- Line 8: If the total tax (line 6) plus interest and penalties (line 7) is greater than the credits (line 5) then enter the balance due. If less than \$1.00 do not pay, but still file the return. Make check or money order payable to: STATE OF NEW HAMPSHIRE. Payment must accompany the return. To ensure that the check is credited to the proper account, please put the account number on the check.
- Line 9: If your total tax (line 6) plus interest and penalties (line 7) is less than your credits (line 5), then you have overpaid.
- Line 10: The taxpayer has an option of applying any part of the overpayment or the total amount of the overpayment as a credit on its next return. Enter the desired credit on Line 10(a). The remainder, which will be refunded, should be entered on Line 10(b). If line 10 (a) is not completed, the entire overpayment will be refunded. Please allow 12 weeks for processing your refund.

The return must be dated and signed by the wholesaler. If the return was completed by a paid preparer, then the preparer must also date and sign the return, and enter their federal identification number and complete address.